

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A resin powder for a cosmetic comprising particles containing a resin, wherein the particles have a degree of hydrophobicity of from 10 % to 60 %, wherein the particles have undergone a reshaping treatment, and when seen from a direction in which a projected area of the particle to a plane is maximum, the particles are satisfactory with satisfy the following equations:

$$0.5 < b/a < 1$$

$$0.4 < c/b < 0.8$$

where

a is a major axis of each particle;

b is a minor axis of each particle; and

c is a thickness of each particle.

2. (Original) The resin powder according to claim 1, wherein the particles have an average value of shape factors SF1 of from 110 to 140 and the shape factor SF1 is defined by

$$SF1 = (ML^2/A) \times (\pi/4) \times 100$$

where ML represents a maximum length of the particles, and A represents a projected area of the particles.

3. (Original) The resin powder according to claim 1, wherein the particles have an average value of shape factors SF1 of from 110 to 130 and the shape factor SF1 is defined by

$$SF1 = (ML^2/A) \times (\pi/4) \times 100$$

where ML represents a maximum length of the particles, and A represents a projected area of the resin-containing particles.

4. (Original) The resin powder according to claim 1, wherein the particles have an average value of shape factors SF1 of from 110 to 120 and the shape factor SF1 is defined by

$$SF1 = (ML^2/A) \times (\pi/4) \times 100$$

where ML represents a maximum length of the particles, and A represents a projected area of the resin-containing particles.

5. (Original) The resin powder according to claim 1, wherein a, b and c are simultaneously satisfactory with the following equations:

$$0.65 < b/a < 0.85$$

$$0.33 < c/b < 0.67$$

6. (Original) The resin powder according to claim 1, wherein  $2\mu\text{m} < a < 20\mu\text{m}$ ,  $1\mu\text{m} < b < 10\mu\text{m}$ , and  $0.2\mu\text{m} < c < 8\mu\text{m}$ .

7. (Original) The resin powder according to claim 1, wherein the particles have an average volume particle size of from 2  $\mu\text{m}$  to 20  $\mu\text{m}$ .

8. (Original) The resin powder according to claim 1, wherein the resin has a glass transition temperature Tg of from 10 to 100 °C.

9. (Original) The resin powder according to claim 1, wherein the resin has a glass transition temperature Tg of from 30 to 80 °C.

10. (Previously Presented) The resin powder according to claim 1, wherein the resin powder has a surfaceness index not larger than 2.0 and the surfaceness index is defined by

(Surfaceness index) = (specific surface area measured)/(specific surface area calculated)

$$(\text{Specific surface area calculated}) = 6\sum(n \times R^2)/\{\rho \times \sum(n \times R^3)\}$$

where n represents number of particles within a channel of a particle size distribution measurement device; R represents a diameter of the channel of the particle size distribution measurement device; and ρ represents a density of the agglomerate of the resin-containing particles.

11. (Original) The resin powder according to claim 1, wherein the resin is a polymer of a monomer selected from a group consisting of styrene, derivatives of styrene, acrylic acid esters, methacrylic acid esters, ethylenically unsaturated acid monomers, vinylnitriles, vinyl ethers, vinyl ketones, and olefins.

12. (Original) The resin powder according to claim 1, wherein the resin is a styrene-acrylate copolymer.

13. (Original) The resin powder according to claim 1, wherein the resin has a number average molecular weight Mn of from 5,000 to 20,000.

14. (Original) The resin powder according to claim 1, wherein fine particles are adhered onto the surfaces of the particles.

15. (Previously Presented) A process for preparing a resin powder for cosmetic including particles containing a resin, comprising a step of producing the particles by emulsion polymerization and a step of subjecting the particles to a reshaping treatment, wherein the particles have a degree of hydrophobicity of from 10 % to 60 %, and when seen from a direction in which a projected area of the particle to a plane is maximum, the particles are satisfactory with the following equations:

$$0.5 < b/a < 1$$

$$0.4 < c/b < 0.8$$

where

a is a major axis of each particle;

b is a minor axis of each particle; and

c is a thickness of each particle.

16. (Original) The process according to claim 15, further comprising a step of flattening the particles by mixing and stirring the particles and a medium.

17. (Original) The process according to claim 15, further comprising a step of flattening the particles by colliding the particles against a uniform plane under high pressure.

18. (Currently Amended) A powdered cosmetic comprising an oil component and a resin powder including particles containing a resin, wherein the particles have a degree of hydrophobicity of from 10 % to 60 %, wherein the particles have undergone a reshaping treatment, and when seen from a direction in which a projected area of the particle to a plane is maximum, the particles are satisfactory with satisfy the following equations:

$$0.5 < b/a < 1$$

$$0.4 < c/b < 0.8$$

where

a is a major axis of each particle;

b is a minor axis of each particle; and

c is a thickness of each particle.

19. (Currently Amended) A emulsified cosmetic comprising an oil component and a resin powder including particles containing a resin, wherein the particles have a degree of hydrophobicity of from 10 % to 60 %, wherein the particles have undergone a reshaping treatment, and when seen from a direction in which a projected area of the particle to a plane is maximum, the particles are satisfactory with satisfy the following equations:

$$0.5 < b/a < 1$$

$$0.4 < c/b < 0.8$$

where

a is a major axis of each particle;

b is a minor axis of each particle; and

c is a thickness of each particle.

20. (Currently Amended) A antiperspirant cosmetic comprising an oil component and a resin powder including particles containing a resin, wherein the particles have a degree of hydrophobicity of from 10 % to 60 %, wherein the particles have undergone a reshaping treatment, and when seen from a direction in which a projected area of the particle to a plane is maximum, the particles are satisfactory with satisfy the following equations:

$$0.5 < b/a < 1$$

$$0.4 < c/b < 0.8$$

where

a is a major axis of each particle;

b is a minor axis of each particle; and

c is a thickness of each particle.